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THE UNITED STATES PATENT AND TRADEMARK OFFICE

Group Art Unit: 3627 Examiner: Elaine L. Gort

PETITION FOR THREE-MONTH

EXTENSION OF TIME

In re PATENT APPLICATION of:

Applicant(s) : Akio SEKIYA

Serial No. : 09/453,568

Filed : December 2, 1999

For : COMPUTING METHOD FOR ACCOUNTING

Attorney Ref.: HAG 114

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

It is respectfully requested that the period for replying to the Examiner's Action dated November 30, 2005, be extended for three months under the provisions of 37 C.F.R. 1.136(a).

The applicable small-entity extension fee of \$510.00 pursuant to 37 C.F.R. 1.17(a) is submitted herewith.

Should any additional fees be required, please charge the same to our Deposit Account No. 18-0002 and advise us accordingly.

Respectfully submitted,

May 31, 2005

Date

Phillip G. Ayruch - Reg. No. 46,076

RABIN & BERDO, P.C. Telephone: 202-371-8976

Telefax: 202-408-0924 CUSTOMER NO. 23995

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